

December 1, 2009

Ms. Linda Barth  
Wisconsin Department of Revenue

RE: County Assessment Proposal

Dear Ms. Barth,

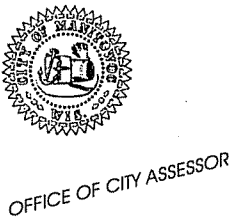
At the upcoming Town Hall meeting in Green Bay scheduled for December 9, we are requesting the Department of Revenue address our concerns that the County Assessment Proposal is not acceptable.

We would like to request a full scale business case that includes critical assumptions and constraints, analysis of options and recommendations, preliminary project requirements, budget estimate and financial analysis along with potential risks of the proposal. Further, we want to ensure that the proposal will not create a double taxation situation between a municipality and county. The County Assessment Proposal appears to have a cost shift for the assessment process.

There are other issues relating to assessment contracts that have not been brought forward in DOR's proposal. The 2009 Northeastern Wisconsin Municipal Assessor Group Survey reveals that the parcel workload breakdown, on average, is 5,625 parcels per municipal staff appraiser. This is in stark comparison to a contracted appraisal firm, Associated Appraisal Consultants located in Appleton, which currently has assessment contracts in 42 counties and a parcel workload breakdown of 19,468 parcels per appraiser. Associated Appraisal Consultants have 121 contracts with municipalities and 15 appraisers on staff. The breakdown is:

<u>Municipalities</u>	<u>Assoc Appraisal Contracts</u>
Cities	14
Towns	69
Villages	35

Therefore, approximately 86% of Associated Appraisal Consultants work is from towns and villages. Secretary of Revenue, Roger Ervin, stated at the Wisconsin Assessors Institute in Green Bay that over 90% of the complaints that the Department of Revenue receive is from towns and villages. Please be clear that we are not implying that Associated Appraisal Consultants is creating complaints received by the Department of Revenue.



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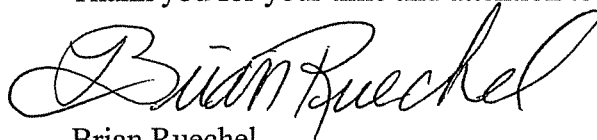
In an analysis of the Municipal Assessor's List, posted on DOR's website, reveal there are five appraisal firms that are currently contracted that have a combined total of 400 municipalities in the state. It appears there is already a consolidation of municipalities and economies of scale in place. Approximately 22% of the 1851 Municipalities in our state have assessment contracts from one of the five assessment firms.

The municipalities that employ an Assessor and staff should not be penalized by dismantling an efficient and effective assessment office. In disciplining measures, the Department of Regulations and Licensing Board limits a licensed/certified/general appraiser to the number of appraisal assignments they may accept within a timeframe. This may be a remedy that the Department of Revenue could implement as part of the assessment proposal.

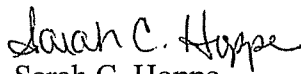
Please consider three options as part of the proposal:

1. Adopt an assessment system similar to the county/municipal Health Department statutes.
2. Allow the largest city within a county accountable for the entire county assessment process. Enable the city to chargeback fees to each government entity within the county.
3. Maintain the current system of cities that manage their own assessment office. Allow the county to maintain the remainder of the government entities. The county would then charge back the fees associated to each respective government entity.

Thank you for your time and attention to this matter.



Brian Ruechel  
Finance Director



Sarah C. Hoppe  
Assessor

Enclosure